



3014 (02-09-04)

ANNUAL REPORT

OF

Name: RICHLAND CENTER WATER UTILITY

Principal Office: 161 NORTH CENTRAL AVENUE
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

Richland Center Water Utility , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RICHLAND CENTER WATER UTILITY**Utility Address:** 161 NORTH CENTRAL AVENUE

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

When was utility organized? 6/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS JANICE LEONARD**Title:** BOOKKEEPER**Office Address:**

161 N. CENTRAL AVENUE

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844**Fax Number:** (608) 647 - 2830**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR RUSSELL HISSOM**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE, & COMPANY, LLP

4600 AMERICAN PARKWAY

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR RUSSELL HISSOM**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE, & COMPANY, LLP

4600 AMERICAN PARKWAY

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 2/19/1999**Period covered by most recent audit:** 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

DENNIS BURNS

CARSON CULVER

ROBERT HIRSCHY

TOM MARSHALL

ROD PERRY

SCOTT SAWLE

DAVID SIEFKES

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	457,330	449,265	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	241,517	242,692	2
Depreciation Expense (403)	80,491	71,301	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	91,698	88,235	5
Total Operating Expenses	413,706	402,228	
Net Operating Income	43,624	47,037	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	43,624	47,037	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	19,461	17,810	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	19,461	17,810	
Total Income	63,085	64,847	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	63,085	64,847	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	63,085	64,847	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,939,731	1,874,884	20
Balance Transferred from Income (433)	63,085	64,847	21
Miscellaneous Credits to Surplus (434)	99,694	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,102,510	1,939,731	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest earned on investments	19,461	5
Total (Acct. 419):	19,461	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Gain on sale of land	99,694	9
Total (Acct. 434):	99,694	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	457,330	0	0	0	457,330	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	47				47	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	457,283	0	0	0	457,283	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	95,000		95,000	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,000		1,000	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	96,000	0	96,000	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,116,388	3,940,300	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	848,262	774,323	2
Net Utility Plant	3,268,126	3,165,977	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	3,095	2,996	7
Total Other Property and Investments	3,095	2,996	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	61,831	33,720	8
Temporary Cash Investments (132)	332,525	257,526	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	27,614	27,823	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,238	24,370	14
Materials and Supplies (150)	31,697	33,582	15
Prepayments (165)	3,577	3,350	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	477,482	380,371	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,748,703	3,549,344	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	619,716	619,716	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,102,510	1,939,731	23
Total Proprietary Capital	2,722,226	2,559,447	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	18,273	7,462	28
Payables to Municipality (233)	7,896	9,947	29
Customer Deposits (235)			30
Taxes Accrued (236)	25,203	26,086	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	26,999	24,468	33
Total Current and Accrued Liabilities	78,371	67,963	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	948,106	921,934	41
Total Liabilities and Other Credits	3,748,703	3,549,344	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	4,096,905	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	19,483				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,116,388	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	848,262	0	0	0	10
Total Accumulated Provision	848,262	0	0	0	
Net Utility Plant	3,268,126	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	774,323				774,323	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	80,491				80,491	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,270				4,270	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	182				182	10
Other credits (specify):						11
					0	12
Total credits	84,943	0	0	0	84,943	13
Debits during year						14
Book cost of plant retired	10,442				10,442	15
Cost of removal	562				562	16
Other debits (specify):						17
					0	18
Total debits	11,004	0	0	0	11,004	19
Balance End of Year	848,262	0	0	0	848,262	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	31,697	33,582	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	31,697	33,582	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	619,716	1
Changes during year (explain):		
NONE	0	2
Balance end of year	619,716	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	26,086	1
Accruals:		
Charged water department expense	91,698	2
Charged electric department expense		3
Charged sewer department expense	2,649	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	94,347	
Taxes paid during year:		
County, state and local taxes	88,200	6
Social Security taxes	6,475	7
PSC Remainder Assessment	555	8
Other (explain):		
NONE		9
Total payments and other debits	95,230	
Balance end of year	25,203	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	921,934	0	0	0	0	921,934	1
Add credits during year:							
For Services	2,322					2,322	2
For Mains	23,850					23,850	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	948,106	0	0	0	0	948,106	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Construction Account	3,095	3
Total (Acct. 125):	3,095	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,614	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	27,614	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Receivable from sewer utility	16,164	12
Additional public fire protection	2,207	13
Tax roll items	1,867	14
Total (Acct. 145):	20,238	
Prepayments (165):		
Insurance	3,577	15
Total (Acct. 165):	3,577	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
Payable to electric utility	7,896	18
Total (Acct. 233):	7,896	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,018,602	0	0	0	4,018,602	1
Materials and Supplies	32,639	0	0	0	32,639	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	811,292	0	0	0	811,292	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	935,020	0	0	0	935,020	6
Other (specify):					0	7
Average Net Rate Base	2,304,929	0	0	0	2,304,929	
Net Operating Income	43,624	0	0	0	43,624	8
Net Operating Income as a percent of						
Average Net Rate Base	1.89%	N/A	N/A	N/A	1.89%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	619,716	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,021,120	3
Other (Specify):		4
Total Average Proprietary Capital	2,640,836	
Net Income		
Net Income	63,085	5
Percent Return on Proprietary Capital	2.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 7, 1999

Ms. Janice Leonard, Bookkeeper
Richland Center Water Utility
161 North Central Avenue
P.O. Box 312
Richland Center, WI 53581-0312

1998 Analytical Review DWCCA-5071-PJL

Dear Ms. Leonard:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.
2. Please provide a breakdown describing the amount for mains and the amount for services of the dollars reported as additions to Account 271, Contributions in Aid of Construction on page F-18 and follow this procedure in the future.
3. During our review, we noted that while you report dollars as retired from Account 348, Hydrants, in column (e) of the Water Utility Plant in Service on page W-8, you do not report any hydrants as removed during the year in column (d) of the Hydrants and Distribution System Valves schedule on page W-18. Please explain.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\6 7 1999 rev letters L 1.doc

Response received 6/22/99.

1, will comply

2, provided

3, one was retired

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	448,863	1
Total Sales of Water	448,863	
Other Operating Revenues		
Forfeited Discounts (470)	1,375	2
Miscellaneous Service Revenues (471)	260	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,832	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,467	
Total Operating Revenues	457,330	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	59	8
Pumping Expenses (620-625)	41,505	9
Water Treatment Expenses (630-635)	7,867	10
Transmission and Distribution Expenses (640-655)	89,667	11
Customer Accounts Expenses (901-904)	28,786	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	73,633	14
Total Operation and Maintenance Expenses	241,517	
Other Operating Expenses		
Depreciation Expense (403)	80,491	15
Amortization Expense (404-407)		16
Taxes (408)	91,698	17
Total Other Operating Expenses	172,189	
Total Operating Expenses	413,706	
NET OPERATING INCOME	43,624	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential			0	1
Commercial			0	2
Industrial			0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,687	88,731	166,364	4
Commercial	308	63,193	76,522	5
Industrial	13	89,451	52,851	6
Total Metered Sales to General Customers (461)	2,008	241,375	295,737	
Private Fire Protection Service (462)	18		5,033	7
Public Fire Protection Service (463)	1		133,853	8
Other Sales to Public Authorities (464)	33	10,710	14,240	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	2,060	252,085	448,863	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	133,853	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	133,853	
Forfeited Discounts (470):		
Customer late payment charges	1,375	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,375	
Miscellaneous Service Revenues (471):		
Reconnections	260	7
Total Miscellaneous Service Revenues (471)	260	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,832	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	6,832	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	59	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	59	
PUMPING EXPENSES		
Operation Labor (620)	5,133	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	27,079	7
Operation Supplies and Expenses (623)	4,052	8
Maintenance of Pumping Plant (625)	5,241	9
Total Pumping Expenses	41,505	
WATER TREATMENT EXPENSES		
Operation Labor (630)	4,375	10
Chemicals (631)	3,492	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	7,867	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	18,260	14
Operation Supplies and Expenses (641)	5,168	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,164	16
Maintenance of Mains (651)	23,318	17
Maintenance of Services (652)	5,518	18
Maintenance of Meters (653)	23,204	19
Maintenance of Hydrants (654)	10,035	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	89,667	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,055	22
Accounting and Collecting Labor (902)	20,383	23
Supplies and Expenses (903)	3,301	24
Uncollectible Accounts (904)	47	25
Total Customer Accounts Expenses	28,786	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,398	27
Office Supplies and Expenses (921)	7,615	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	6,004	30
Property Insurance (924)	2,026	31
Injuries and Damages (925)	5,217	32
Employee Pensions and Benefits (926)	35,835	33
Regulatory Commission Expenses (928)	8,616	34
Miscellaneous General Expenses (930)	5,305	35
Transportation Expenses (933)	617	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	73,633	
Total Operation and Maintenance Expenses	241,517	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		87,317	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,649	2
Net property tax equivalent		84,668	
Social Security		6,475	3
PSC Remainder Assessment		555	4
Other (specify): NONE	NONE	0	5
Total tax expense		91,698	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234000				3
County tax rate	mills		8.991000				4
Local tax rate	mills		9.609000				5
School tax rate	mills		16.003000				6
Voc. school tax rate	mills		2.000000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.837000				10
Less: state credit	mills		2.601000				11
Net tax rate	mills		34.236000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.609000				14
Combined School Tax Rate	mills		18.003000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		27.612000				17
Total Tax Rate	mills		36.837000				18
Ratio of Local and School Tax to Total	dec.		0.749572				19
Total tax net of state credit	mills		34.236000				20
Net Local and School Tax Rate	mills		25.662362				21
Utility Plant, Jan. 1	\$	3,940,300	3,940,300				22
Materials & Supplies	\$	33,582	33,582				23
Subtotal	\$	3,973,882	3,973,882				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,973,882	3,973,882				26
Assessment Ratio	dec.		0.856228				27
Assessed Value	\$	3,402,549	3,402,549				28
Net Local & School Rate	mills		25.662362				29
Tax Equiv. Computed for Current Year	\$	87,317	87,317				30
Tax Equivalent per 1994 PSC Report	\$	82,240					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	87,317					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,920		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	158,920	0	
PUMPING PLANT			
Land and Land Rights (320)	1,670		12
Structures and Improvements (321)	188,913		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	230,587		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,698		20
Total Pumping Plant	429,868	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	6,896		22
Water Treatment Equipment (332)	3,481		23
Total Water Treatment Plant	10,377	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,300		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			158,920	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	158,920	
PUMPING PLANT				
Land and Land Rights (320)			1,670	12
Structures and Improvements (321)			188,913	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			230,587	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,698	20
Total Pumping Plant	0	0	429,868	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			6,896	22
Water Treatment Equipment (332)			3,481	23
Total Water Treatment Plant	0	0	10,377	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,300	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	172,166		26
Transmission and Distribution Mains (343)	2,055,956	23,850	27
Fire Mains (344)	0		28
Services (345)	287,424	3,142	29
Meters (346)	211,842	23,087	30
Hydrants (348)	230,864	6,700	31
Other Transmission and Distribution Plant (349)	1,030		32
Total Transmission and Distribution Plant	2,964,582	56,779	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	211,678	87,839	34
Office Furniture and Equipment (391)	5,614	3,999	35
Computer Equipment (391.1)	9,850	16,876	36
Transportation Equipment (392)	56,219		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	29,127	1,554	39
Laboratory Equipment (395)	7,237		40
Power Operated Equipment (396)	40,495		41
Communication Equipment (397)	13,891		42
SCADA Equipment (397.1)	2,442		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	376,553	110,268	
Total utility plant in service directly assignable	3,940,300	167,047	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,940,300	167,047	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			172,166	26
Transmission and Distribution Mains (343)	1,200		2,078,606	27
Fire Mains (344)			0	28
Services (345)	50		290,516	29
Meters (346)	5,520		229,409	30
Hydrants (348)	200		237,364	31
Other Transmission and Distribution Plant (349)			1,030	32
Total Transmission and Distribution Plant	6,970	0	3,014,391	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			299,517	34
Office Furniture and Equipment (391)			9,613	35
Computer Equipment (391.1)	3,472		23,254	36
Transportation Equipment (392)			56,219	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			30,681	39
Laboratory Equipment (395)			7,237	40
Power Operated Equipment (396)			40,495	41
Communication Equipment (397)			13,891	42
SCADA Equipment (397.1)			2,442	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	3,472	0	483,349	
Total utility plant in service directly assignable	10,442	0	4,096,905	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	10,442	0	4,096,905	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			22,369	22,369	1
February			19,741	19,741	2
March			22,826	22,826	3
April			22,173	22,173	4
May			30,566	30,566	5
June			27,921	27,921	6
July			28,356	28,356	7
August			30,478	30,478	8
September			28,466	28,466	9
October			24,451	24,451	10
November			22,843	22,843	11
December			23,786	23,786	12
Total for year	0	0	303,976	303,976	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				303,976	16
Less: Water sold				252,085	17
Losses and unaccounted for				51,891	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,733	21
Date of maximum: 5/12/1998					22
Cause of maximum:					23
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				422	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				638,500	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WEST SOUTH STREET	BG757	625	18	1,224,000	Yes	1
COUNTY AA-NORTH INDUSTRIAL F	EK382	406	19	1,440,000	Yes	2
CORNER OF JEFFERSON & MILL S	KY554	400	18	720,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1-BOOSTER STATION	2 BOOSTER STATION	3 BOOSTER STATION	1
Location	CEDAR STREET	CEDAR STREET	CEDAR STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	MARATHON ELECTRIC	U.S. ELECTRIC	5
Year Installed	1966	1966	1966	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	80	100	100	8
Pump Motor or Standby Engine Mfr	FAIRBANK MORSE	CRANE	U.S. MOTOR	10
Year Installed	1966	1966	1966	11
Type	OTHER	OTHER	OTHER	12
Horsepower	5	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	WEST SOUTH STREET	W OF JEFFERSON & MILL ST	TY AA-N. INDUSTRIAL PRK	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	BYRON JACKSON	FAIRBANKS	18
Year Installed	1954	1983	1993	19
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	850	500	1,000	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	23
Year Installed	1993	1993	1992	24
Type	OTHER	OTHER	OTHER	25
Horsepower	75	50	100	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	EAST RESERVOIR	WEST RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1957	1978	6
			7
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	190	190	10
			11
Total capacity in gallons	500,000	500,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	3.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,161	0	0	0	1,161	1
A	D	4.000	407	0	0	0	407	2
M	D	4.000	44,778	0	660	0	44,118	3
M	D	6.000	64,331	235	0	0	64,566	4
M	D	8.000	14,475	300	0	0	14,775	5
M	D	10.000	27,570	0	0	0	27,570	6
M	D	12.000	14,706	360	0	0	15,066	7
M	D	14.000	9,251	0	0	0	9,251	8
Total Within Municipality			176,679	895	660	0	176,914	
M	S	14.000	4,000	0	0	0	4,000	9
Total Outside of Municipality			4,000	0	0	0	4,000	
Total Utility			180,679	895	660	0	180,914	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,430	4	0	0	1,434		1
L	0.750	261	0	1	0	260		2
M	1.000	171	13	0	0	184		3
M	1.250	27	0	0	0	27		4
M	1.500	44	4	0	0	48		5
M	2.000	42	0	0	0	42		6
M	3.000	7	0	0	0	7		7
M	4.000	21	0	0	0	21		8
M	6.000	5	0	0	0	5		9
M	8.000	13	0	0	0	13		10
M	12.000	1	0	0	0	1		11
Total Utility		2,022	21	1	0	2,042	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,921	270	148	29	2,072	194	1
0.750	72	2	5	(4)	65	5	2
1.000	63	11	2	(17)	55	11	3
1.500	29	6	0	(3)	32	8	4
2.000	46	4	0	(4)	46	13	5
3.000	10	0	0	1	11	1	6
4.000	5	1	0	(2)	4	2	7
6.000	1	1	0	0	2	0	8
Total:	2,147	295	155	0	2,287	234	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,660	181	1	10	0	220	2,072	1
0.750	19	36	0	1	0	9	65	2
1.000	8	36	1	7	0	3	55	3
1.500	0	23	1	5	0	3	32	4
2.000	0	27	6	8	1	4	46	5
3.000	0	3	1	2	3	2	11	6
4.000	0	2	1	0	0	1	4	7
6.000	0	0	2	0	0	0	2	8
Total:	1,687	308	13	33	4	242	2,287	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	8				8	1
Within Municipality	263	9	1		271	2
Total Fire Hydrants	271	9	1	0	279	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	309
Number of distribution system valves end of year:	530
Number of distribution valves operated during year:	180

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 928 - Filed application for water rate increase

Water Utility Plant in Service (Page W-08)

Account 390 - New administration building
Account 391-1 - Hardware and software upgrades

Water Mains (Page W-15)

Additions paid for by developers.

Water Services (Page W-16)

Additions paid for by developers.
